

WARREN COUNTY SCHOOL DISTRICT
STATEMENT OF NET ASSETS
JUNE 30, 2005

	Governmental Activities	Business-type Activities	Total
ASSETS AND RESOURCES			
Cash and cash equivalents	\$ 25,427,901	\$ 1,310,279	\$ 26,738,180
Accounts receivable:			
Taxes	531,197	-	531,197
Accounts	21,455	10,868	32,323
Intergovernmental-State	18,818	-	18,818
Intergovernmental-Federal	762,400	56,823	819,223
Inventories for consumption	-	163,553	163,553
Prepaid expenses	807,102	-	807,102
Nondepreciated capital assets:			
Land	3,934,000	-	3,934,000
Construction in progress	1,979,590	-	1,979,590
Depreciated capital assets:			
Buildings	114,226,518	6,874,796	121,101,314
Furniture and equipment	23,222,450	2,260,546	25,482,996
Less: accumulated depreciation	(41,842,506)	(3,990,059)	(45,832,565)
TOTAL ASSETS	\$ 129,088,925	\$ 6,686,806	\$ 135,775,731
LIABILITIES			
Accounts payable	\$ 183,546	\$ 2,107	\$ 185,653
Matured bonds outstanding	5,000	-	5,000
Matured interest outstanding	5,499	-	5,499
Accrued payroll and related expenses	257,998	-	257,998
Deferred revenues	475,881	25,453	501,334
Long-term obligations			
Due within one year			
Capital leases	4,605,000	-	4,605,000
Accrued sick leave payable	680,445	-	680,445
Due beyond one year			
Capital leases	56,045,000	-	56,045,000
Accrued sick leave payable	3,549,593	-	3,549,593
TOTAL LIABILITIES	65,807,962	27,560	65,835,522
NET ASSETS			
Invested in capital assets, net of related debt	40,870,052	5,145,283	46,015,335
Restricted for:			
Capital projects	14,926,296	-	14,926,296
Encumbrances	318,562	-	318,562
SBDM	499,379	-	499,379
Technology purposes	314,748	-	314,748
Accrued sick leave	98,000	-	98,000
Other purposes	75,323	-	75,323
Unrestricted	6,178,603	1,513,963	7,692,566
TOTAL NET ASSETS	63,280,963	6,659,246	69,940,209
TOTAL LIABILITIES AND NET ASSETS	\$ 129,088,925	\$ 6,686,806	\$ 135,775,731

See accompanying notes

WARREN COUNTY SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2005

FUNCTIONS/PROGRAMS	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		Total
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	
GOVERNMENTAL ACTIVITIES:							
Instruction	\$ 50,369,285	\$ -	\$ 7,593,251	\$ -	\$ (42,776,034)		\$ (42,776,034)
Support Services:							
Student	1,473,384	2,659	1,005	-	(1,469,720)		(1,469,720)
Instructional staff	2,241,637	-	457,821	-	(1,783,816)		(1,783,816)
District administration	685,676	-	1,607	-	(684,069)		(684,069)
School administration	3,212,859	-	-	-	(3,212,859)		(3,212,859)
Business	716,990	-	-	-	(716,990)		(716,990)
Facility operations and maintenance	7,309,785	140	8,841	-	(7,300,804)		(7,300,804)
Student transportation	5,087,928	-	405,525	-	(4,682,403)		(4,682,403)
Non-instructional	935,045	-	745,956	-	(189,089)		(189,089)
Food Service Operation	-	-	-	-	-		-
Facility acquisition and construction	-	-	-	1,413,448	1,413,448		1,413,448
Interest on long-term debt	2,502,855	-	-	411,124	(2,091,731)		(2,091,731)
TOTAL GOVERNMENTAL ACTIVITIES	74,535,444	2,799	9,214,006	1,824,572	(63,494,067)		(63,494,067)
BUSINESS-TYPE ACTIVITIES:							
Food Services	5,466,407	2,329,053	2,815,912	-		(321,442)	(321,442)
Day Care	96,483	99,811	-	-		3,328	3,328
TOTAL BUSINESS-TYPE ACTIVITIES	5,562,890	2,428,864	2,815,912	-		(318,114)	(318,114)
TOTAL SCHOOL DISTRICT	\$ 80,098,334	\$ 2,431,663	\$ 12,029,918	\$ 1,824,572	(63,494,067)	(318,114)	\$ (63,812,181)
General revenues and receipts:							
Taxes					26,910,222	-	26,910,222
State aid-formula grants					34,152,398	-	34,152,398
State on-behalf payments					9,902,311	269,188	10,171,499
Investment earnings					589,094	23,969	613,063
Refund of prior year expenditure					26,811	-	26,811
Miscellaneous					143,957	-	143,957
Special items:							
Gain (loss) on sale of equipment					115,330	(1,245)	114,085
Loss compensation					11,111	-	11,111
Total general revenues and special items					71,851,234	291,912	72,143,146
Change in net assets					8,357,167	(26,202)	8,330,965
Net assets July 1, 2004					54,923,796	6,685,448	61,609,244
Net assets June 30, 2005					\$ 63,280,963	\$ 6,659,246	\$ 69,940,209

See accompanying notes

WARREN COUNTY SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2005

	Major Funds				Nonmajor Funds	Total Governmental Funds
	General Fund	Special Revenue (Grant) Funds	Capital Project Funds	Occupational Tax Office	Other Funds	
ASSETS						
Cash and cash equivalents	\$ 9,807,772	\$ 597,104	\$ 14,945,196	\$ 59,855	\$ 17,974	\$ 25,427,901
Accounts receivable:						
Taxes	523,081	-	-	8,116	-	531,197
Accounts	21,455	-	-	-	-	21,455
Intergovernmental-State	-	18,818	-	-	-	18,818
Intergovernmental-Federal	-	762,400	-	-	-	762,400
Prepaid Insurance	807,102	-	-	-	-	807,102
TOTAL ASSETS	\$ 11,159,410	\$ 1,378,322	\$ 14,945,196	\$ 67,971	\$ 17,974	\$ 27,568,873
LIABILITIES						
Accounts payable	\$ 183,337	\$ 86	\$ -	\$ 123	\$ -	\$ 183,546
Accrued sick leave payable	291,223	-	-	-	-	291,223
Matured bonds outstanding	-	-	-	-	5,000	5,000
Matured interest outstanding	-	-	-	-	5,499	5,499
Accrued payroll and related expenses	257,998	-	-	-	-	257,998
Deferred revenues	-	475,881	-	-	-	475,881
TOTAL LIABILITIES	732,558	475,967	-	123	10,499	1,219,147
FUND BALANCES						
Reserved for:						
Encumbrances	172,884	126,778	18,900	-	-	318,562
SBDM	499,379	-	-	-	-	499,379
Accrued sick leave	98,000	-	-	-	-	98,000
Capital projects	-	-	14,926,296	-	-	14,926,296
Other purposes	-	-	-	67,848	7,475	75,323
Restricted for technology purchases	-	314,748	-	-	-	314,748
Unreserved	9,656,589	460,829	-	-	-	10,117,418
TOTAL FUND BALANCES	10,426,852	902,355	14,945,196	67,848	7,475	26,349,726
TOTAL LIABILITIES AND FUND BALANCES	\$ 11,159,410	\$ 1,378,322	\$ 14,945,196	\$ 67,971	\$ 17,974	

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets are \$143,362,558 and the accumulated depreciation is \$41,842,505.

101,520,053

Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year-end consist of:

Capital leases	60,650,000
Accrued sick leave payable	3,938,816
	<u>(64,588,816)</u>

Total net assets-governmental activities

\$ 63,280,963

See accompanying notes

WARREN COUNTY SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2005

	Major Funds				Nonmajor Funds	Total Governmental Funds
	General Fund	Special Revenue (Grant) Funds	Capital Projects Fund	Occupational Tax Office	Other Funds	
REVENUES:						
Taxes	\$ 15,075,188	\$ -	\$ 6,538,704	\$ 5,296,330	\$ -	\$ 26,910,222
Earnings on investments	406,997	18,629	154,512	8,858	98	589,094
Tuition charges	2,659	-	-	-	-	2,659
State aid	41,393,745	3,129,748	2,755,160	-	1,824,572	49,103,225
Federal aid	87,320	5,909,312	-	-	-	5,996,632
Other	36,558	119,287	3,549	4,943	-	164,337
TOTAL REVENUES	57,002,467	9,176,976	9,451,925	5,310,131	1,824,670	82,766,169
EXPENDITURES:						
Current:						
Instruction	40,136,980	8,180,716	-	-	-	48,317,696
Support Services:						
Student	1,464,298	1,005	-	-	-	1,465,303
Instructional staff	1,778,345	457,821	-	-	-	2,236,166
District administration	681,085	1,607	-	-	-	682,692
School administration	3,211,266	-	-	-	-	3,211,266
Business	1,180,082	-	-	-	-	1,180,082
Facility operations and maintenance	7,497,371	8,841	4,377,055	-	-	11,883,267
Student transportation	5,865,774	351,585	-	-	-	6,217,359
Central office	-	-	-	-	-	-
Non-instructional	-	745,956	-	-	-	745,956
Food Service Operation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	4,090,000	4,090,000
Interest and other charges	-	-	-	-	2,502,855	2,502,855
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	61,815,201	9,747,531	4,377,055	-	6,592,855	82,532,642
Excess of revenues over expenditures	(4,812,734)	(570,555)	5,074,870	5,310,131	(4,768,185)	233,527
OTHER FINANCING SOURCES (USES):						
Proceeds from issuance of bonds and contributions	-	-	9,617,442	-	-	9,617,442
Transfers in	5,300,000	140,381	1,016,947	-	4,768,283	11,225,611
Transfers out	(140,381)	-	(5,785,230)	(5,300,000)	(98)	(11,225,709)
TOTAL OTHER FINANCING SOURCES (USES)	5,159,619	140,381	4,849,159	(5,300,000)	4,768,185	9,617,344
SPECIAL ITEMS:						
Proceeds from sale of fixed assets	20,581	-	-	-	-	20,581
Loss compensation-buildings & equipment	11,111	-	-	-	-	11,111
TOTAL SPECIAL ITEMS	31,692	-	-	-	-	31,692
NET CHANGE IN FUND BALANCES	378,577	(430,174)	9,924,029	10,131	-	9,882,563
FUND BALANCE JULY 1, 2004	10,048,275	1,332,529	5,021,167	57,717	7,475	16,467,163
FUND BALANCE JUNE 30, 2005	\$ 10,426,852	\$ 902,355	\$ 14,945,196	\$ 67,848	\$ 7,475	\$ 26,349,726
NET CHANGE IN FUND BALANCE						\$ 9,882,563
Capital outlays						12,055,697
Proceeds from issuance of bonds						(9,617,442)
Depreciation expense						(4,114,933)
Compensated absences						(3,938,816)
Repayment of bond principal						4,090,000
Net difference in interfund transfers						98
NET CHANGE IN FUND BALANCE-DISTRICT WIDE						\$ 8,357,167

See accompanying notes

WARREN COUNTY SCHOOL DISTRICT
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
JUNE 30, 2005

	Enterprise Funds		
	Food Services	Day Care	Total
ASSETS AND RESOURCES			
Current assets:			
Cash and cash equivalents	\$ 1,305,161	\$ 5,118	\$ 1,310,279
Accounts receivable:			
Accounts	10,868	-	10,868
Intergovernmental-Federal	56,823	-	56,823
Inventories for consumption	163,553	-	163,553
Total current assets	<u>1,536,405</u>	<u>5,118</u>	<u>1,541,523</u>
Noncurrent assets:			
Buildings	6,874,796	-	6,874,796
Furniture and equipment	2,260,546	-	2,260,546
Less accumulated depreciation	<u>(3,990,059)</u>	<u>-</u>	<u>(3,990,059)</u>
Total noncurrent assets	<u>5,145,283</u>	<u>-</u>	<u>5,145,283</u>
TOTAL ASSETS	<u>\$ 6,681,688</u>	<u>\$ 5,118</u>	<u>\$ 6,686,806</u>
CURRENT LIABILITIES			
Accounts payable	\$ 2,107	\$ -	\$ 2,107
Deferred Revenue	<u>25,453</u>	<u>-</u>	<u>25,453</u>
TOTAL CURRENT LIABILITIES	<u>27,560</u>	<u>-</u>	<u>27,560</u>
NET ASSETS:			
Invested in capital assets	5,145,283	-	5,145,283
Unrestricted	<u>1,508,845</u>	<u>5,118</u>	<u>1,513,963</u>
TOTAL NET ASSETS	<u>6,654,128</u>	<u>5,118</u>	<u>6,659,246</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 6,681,688</u>	<u>\$ 5,118</u>	<u>\$ 6,686,806</u>

See accompanying notes

WARREN COUNTY SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUND
FOR THE YEAR ENDED JUNE 30, 2005

	Enterprise Funds		
	Food Services	Day Care	Total
OPERATING REVENUES			
Lunchroom sales	\$ 2,320,743	\$ -	\$ 2,320,743
Community service activities	311	99,811	100,122
Other operating revenues	<u>7,999</u>	<u>-</u>	<u>7,999</u>
TOTAL OPERATING REVENUES	2,329,053	99,811	2,428,864
OPERATING EXPENSES			
Salaries and wages	2,444,667	75,734	2,520,401
Contract services	212,181	736	212,917
Materials and supplies	2,550,562	19,683	2,570,245
Depreciation expense	252,751	-	252,751
Other operating expenses	<u>6,246</u>	<u>330</u>	<u>6,576</u>
TOTAL OPERATING EXPENSES	<u>5,466,407</u>	<u>96,483</u>	<u>5,562,890</u>
Operating income (loss)	(3,137,354)	3,328	(3,134,026)
NON-OPERATING REVENUES			
Federal grants-child nutrition pr	2,507,152	-	2,507,152
Donated commodities	244,374	-	244,374
State matching and other	333,574	-	333,574
Interest income	<u>23,969</u>	<u>-</u>	<u>23,969</u>
TOTAL NON-OPERATING REVENUES	<u>3,109,069</u>	<u>-</u>	<u>3,109,069</u>
(LOSS) BEFORE CAPITAL CONTRIBUTIONS	(28,285)	3,328	(24,957)
SALE OF EQUIPMENT	288	-	288
LOSS ON DISPOSAL OF ASSET	<u>(1,533)</u>	<u>-</u>	<u>(1,533)</u>
CHANGE IN NET ASSETS	(29,530)	3,328	(26,202)
TOTAL NET ASSETS-JULY 1, 2004	<u>6,683,658</u>	<u>1,790</u>	<u>6,685,448</u>
TOTAL NET ASSETS-JUNE 30, 2005	<u>\$ 6,654,128</u>	<u>\$ 5,118</u>	<u>\$ 6,659,246</u>

See accompanying notes

WARREN COUNTY SCHOOL DISTRICT
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2005

	Enterprise Funds		
	Food Services	Day Care	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received from user charges	\$ 2,699,935	\$ 99,811	\$ 2,799,746
Cash received from other operating revenues	8,310	-	8,310
Cash payments to employees for services	(2,444,667)	(75,734)	(2,520,401)
Cash payments for contract services	(212,181)	(736)	(212,917)
Cash payments to suppliers for goods and services	(2,550,562)	(19,683)	(2,570,245)
Cash payments for other operating expenses	(6,246)	(330)	(6,576)
NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES	(2,505,411)	3,328	(2,502,083)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Grants received	2,852,459	-	2,852,459
CASH FLOWS FROM CAPITAL ACTIVITIES			
Acquisition of capital assets	(72,557)	-	(72,557)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest on investments	23,969	-	23,969
NET INCREASE IN CASH AND CASH EQUIVALENTS	298,460	3,328	301,788
CASH AND CASH EQUIVALENTS JULY 1, 2004	1,006,701	1,790	1,008,491
CASH AND CASH EQUIVALENTS JUNE 30, 2005	\$ 1,305,161	\$ 5,118	\$ 1,310,279
Reconciliation of operating loss to net cash used in operating activities			
Operating income (loss)	\$ (3,137,354)	\$ 3,328	\$ (3,134,026)
Adjustments to reconcile operating loss to net cash used in operating activities:			
Depreciation	252,751	-	252,751
Commodities used	230,123	-	230,123
Loss on disposal of equipment	1,533	-	1,533
Change in assets and liabilities:			
Receivables	160,122	-	160,122
Inventories	(14,611)	-	(14,611)
Accounts payable	(1,664)	-	(1,664)
Deferred revenue	3,689	-	3,689
Net cash provided by (used in) operating activities	\$ (2,505,411)	\$ 3,328	\$ (2,502,083)
Non-cash transactions:			
Donated commodities received from U.S. Department of Agriculture	\$ 244,374		

See accompanying notes

WARREN COUNTY SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUNDS
JUNE 30, 2005

	Private- Purpose Trust Funds	Agency Funds
ASSETS		
Cash and cash equivalents	\$ 8,404	\$ 906,113
Investments	89,034	-
Accounts receivable	-	4,041
TOTAL ASSETS	\$ 97,438	\$ 910,154
LIABILITIES		
Accounts payable	\$ -	\$ 19,963
Due to bondholders	-	32,131
Due to student groups	-	319,474
Due to students in general	-	520,227
Due to teachers	-	18,359
TOTAL LIABILITIES	-	\$ 910,154
NET ASSETS		
Held in trust for scholarships	57,366	
Held in trust for other purposes	40,072	
TOTAL NET ASSETS	97,438	
TOTAL LIABILITIES AND NET ASSETS	\$ 97,438	

See accompanying notes

WARREN COUNTY SCHOOL DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2005

	Private- Purpose Trusts
ADDITIONS	
Interest income	\$ 2,573
DEDUCTIONS	
Account maintenance fee	642
CHANGE IN NET /	1,931
NET ASSETS, JULY 1, 2004	95,507
NET ASSETS, JUNE 30, 2005	\$ 97,438

See accompanying notes

WARREN COUNTY SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE FOR THE GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2005

	Variances-				
	Budgeted Amounts		Actual	Favorable (Unfavorable)	Original
	Original	Final	(GAAP Basis)	to Final	to Actual
REVENUES:					
Taxes	\$ 13,720,286	\$ 14,082,500	\$ 15,075,188	\$ 362,214	\$ 992,688
Earnings on investments	125,000	125,000	406,997	-	281,997
Tuition charges	4,000	4,000	2,659	-	(1,341)
State aid	29,396,613	29,503,931	41,393,745	107,318	11,889,814
Federal aid	20,000	20,000	87,320	-	67,320
Other	39,690	39,690	36,558	-	(3,132)
TOTAL REVENUES	43,305,589	43,775,121	57,002,467	469,532	13,227,346
EXPENDITURES:					
Current:					
Instruction	31,766,685	32,566,062	40,136,980	(799,377)	(7,570,918)
Support Services:					
Student	1,383,646	1,390,552	1,464,298	(6,906)	(73,746)
Instructional staff	2,048,687	2,057,751	1,778,345	(9,064)	279,406
District administration	4,269,328	1,071,347	681,085	3,197,981	390,262
School administration	2,989,384	2,934,178	3,211,266	55,206	(277,088)
Business	546,494	1,182,976	1,180,082	(636,482)	2,894
Facility operations and maintenance	5,945,750	6,029,315	7,497,371	(83,565)	(1,468,056)
Student transportation	4,845,694	5,549,545	5,865,774	(703,851)	(316,229)
Central office	615,056	-	-	615,056	-
Non-instructional	-	-	-	-	-
Food Service Operation	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	54,410,724	52,781,726	61,815,201	1,628,998	(9,033,475)
Excess of revenues over expenditures	(11,105,135)	(9,006,605)	(4,812,734)	(1,159,466)	4,193,871
OTHER FINANCING SOURCES (USES):					
Proceeds from issuance of bonds and contributions	-	-	-	-	-
Transfers in	4,250,000	4,650,000	5,300,000	(400,000)	650,000
Transfers out	(132,242)	(132,242)	(140,381)	-	(8,139)
TOTAL OTHER FINANCING SOURCES (USES)	4,117,758	4,517,758	5,159,619	(400,000)	641,861
SPECIAL ITEMS:					
Proceeds from sale of fixed assets	15,000	15,000	20,581	-	5,581
Loss compensation-buildings & equipment	-	-	11,111	-	11,111
TOTAL SPECIAL ITEMS	15,000	15,000	31,692	-	16,692
NET CHANGE IN FUND BALANCES	(6,972,377)	(4,473,847)	378,577	(1,559,466)	4,852,424
FUND BALANCE JULY 1, 2004	6,972,377	4,473,847	10,048,275	2,498,530	5,574,428
FUND BALANCE JUNE 30, 2005	\$ -	\$ -	\$ 10,426,852	\$ 939,064	\$ 10,426,852

WARREN COUNTY SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE FOR THE SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2005

	Budgeted Amounts		Actual (GAAP Basis)	Variances- Favorable (Unfavorable)	
	Original	Final		Original to Final	Final to Actual
REVENUES:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Earnings on investments	-	(12,923)	18,629	(12,923)	31,552
Tuition charges	-	-	-	-	-
State aid	2,656,441	3,353,265	3,129,748	696,824	(223,517)
Federal aid	5,041,718	6,570,435	5,909,312	1,528,717	(661,123)
Other	-	120,169	119,287	120,169	(882)
TOTAL REVENUES	7,698,159	10,030,946	9,176,976	2,332,787	(853,970)
EXPENDITURES:					
Current:					
Instruction	6,321,932	9,709,422	8,180,716	(3,387,490)	1,528,706
Support Services:					
Student	31,691	23,703	1,005	7,988	22,698
Instructional staff	341,411	349,709	457,821	(8,298)	(108,112)
District administration	11,000	12,019	1,607	(1,019)	10,412
School administration	-	-	-	-	-
Business	-	-	-	-	-
Facility operations and maintenance	14,502	13,450	8,841	1,052	4,609
Student transportation	289,251	388,095	351,585	(98,844)	36,510
Central office	-	-	-	-	-
Non-instructional	822,133	787,786	745,956	34,347	41,830
Debt service:					
Principal	-	-	-	-	-
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	7,831,920	11,284,184	9,747,531	(3,452,264)	1,536,653
Excess of revenues over expenditures	(133,761)	(1,253,238)	(570,555)	5,785,051	682,683
OTHER FINANCING SOURCES (USES):					
Transfers in	133,761	166,696	140,381	(32,935)	(26,315)
Transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	133,761	166,696	140,381	(32,935)	(26,315)
SPECIAL ITEMS:					
Proceeds from sale of fixed assets	-	-	-	-	-
Loss compensation-buildings & equipment	-	-	-	-	-
TOTAL SPECIAL ITEMS	-	-	-	-	-
NET CHANGE IN FUND BALANCES	-	(1,086,542)	(430,174)	5,752,116	656,368
FUND BALANCE JULY 1, 2004	-	1,086,542	1,332,529	(1,086,542)	245,987
FUND BALANCE JUNE 30, 2005	\$ -	\$ -	\$ 902,355	\$ 4,665,574	\$ 902,355

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WARREN COUNTY SCHOOL DISTRICT
BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2005

	Debt Service Fund	Permanent Fund	Total Nonmajor Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 10,499	\$ 7,475	\$ 17,974
Accounts receivable:			
Taxes	-	-	-
Accounts	-	-	-
Intergovernmental-State	-	-	-
Intergovernmental-Federal	-	-	-
Prepaid Insurance	-	-	-
TOTAL ASSETS	\$ 10,499	\$ 7,475	\$ 17,974
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ -
Accrued sick leave payable	-	-	-
Matured bonds outstanding	5,000	-	5,000
Matured interest outstanding	5,499	-	5,499
Accrued payroll and related expenses	-	-	-
Deferred revenues	-	-	-
TOTAL LIABILITIES	10,499	-	10,499
FUND BALANCES			
Reserved for:			
Encumbrances	-	-	-
SBDM	-	-	-
Accrued sick leave	-	-	-
Capital projects	-	-	-
Other purposes	-	7,475	7,475
Restricted for technology purchases	-	-	-
Unreserved	-	-	-
TOTAL FUND BALANCES	-	7,475	7,475
TOTAL LIABILITIES AND FUND BALANCES	\$ 10,499	\$ 7,475	\$ 17,974

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WARREN COUNTY SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2005

	Debt Service Fund	Permanent Fund	Total Nonmajor Governmental Funds
REVENUES:			

Taxes	\$ -	\$ -	\$ -
Earnings on investments	-	98	98
Tuition charges	-	-	-
State aid	1,824,572	-	1,824,572
Federal aid	-	-	-
Other	-	-	-
TOTAL REVENUES	1,824,572	98	1,824,670
EXPENDITURES:			
Current:			
Instruction	-	-	-
Support Services:			
Student	-	-	-
Instructional staff	-	-	-
District administration	-	-	-
School administration	-	-	-
Business	-	-	-
Facility operations and maintenance	-	-	-
Student transportation	-	-	-
Central office	-	-	-
Non-instructional	-	-	-
Debt service:			
Principal	4,090,000	-	4,090,000
Interest and other charges	2,502,855	-	2,502,855
Capital outlay	-	-	-
TOTAL EXPENDITURES	6,592,855	-	6,592,855
Excess of revenues over expenditures	(4,768,283)	98	(4,768,185)
OTHER FINANCING SOURCES (USES):			
Proceeds from issuance of bonds and contributions	-	-	-
Expenditure reimbursement	-	-	-
Transfers in	4,768,283	-	4,768,283
Transfers out	-	(98)	(98)
TOTAL OTHER FINANCING SOURCES (USES)	4,768,283	(98)	4,768,185
SPECIAL ITEMS:			
Proceeds from sale of fixed assets	-	-	-
Loss compensation-buildings & equipment	-	-	-
TOTAL SPECIAL ITEMS	-	-	-
NET CHANGE IN FUND BALANCES	-	-	-
FUND BALANCE JULY 1, 2004	-	7,475	7,475
FUND BALANCE JUNE 30, 2005	\$ -	\$ 7,475	\$ 7,475

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WARREN COUNTY SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUND-CAPITAL PROJECT FUNDS
JUNE 30, 2005

	FSPK Fund	SEEK Fund	Construction Fund	Total Capital Project Funds
ASSETS AND RESOURCES				
Cash and cash equivalents	\$ 4,069,289	\$ -	\$ 10,875,907	\$ 14,945,196
Investments	-	-	-	-
Accounts receivable:				
Taxes-current	-	-	-	-
Taxes-delinquent	-	-	-	-
Accounts	-	-	-	-
Intergovernmental-State	-	-	-	-
Intergovernmental-Federal	-	-	-	-
Amounts to be provided for retirement of General Long-Term Obligations	-	-	-	-
TOTAL ASSETS AND RESOURCES	\$ 4,069,289	\$ -	\$ 10,875,907	\$ 14,945,196
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued payroll and related expenses	-	-	-	-
Deferred revenues	-	-	-	-
Obligation under capital leases	-	-	-	-
TOTAL LIABILITIES	-	-	-	-
Fund Equity:				
Retained Earnings	-	-	-	-
Fund Balances:				
Reserved for prior encumbrances	18,900	-	-	18,900
Reserved for capital projects	4,050,389	-	10,875,907	14,926,296
Unreserved	-	-	-	-
TOTAL FUND EQUITY	4,069,289	-	10,875,907	14,945,196
TOTAL LIABILITIES AND FUND EQUITY	\$ 4,069,289	\$ -	\$ 10,875,907	\$ 14,945,196

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WARREN COUNTY SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND-CAPITAL PROJECT FUNDS
FOR THE YEAR ENDED JUNE 30, 2005

	FSPK Fund	SEEK Fund	Construction Fund	Total Capital Project Fund
REVENUES:				
From local sources:				
Taxes:				
Property	\$ 6,538,704	\$ -	\$ -	\$ 6,538,704
Motor vehicle	-	-	-	-
Utilities	-	-	-	-
Occupational	-	-	-	-
Other	-	-	-	-
Tuition and fees	-	-	-	-

Earnings on investments	-	-	154,512	154,512
Other local revenues	-	-	3,549	3,549
Intergovernmental-State	1,719,600	1,035,560	-	2,755,160
Intergovernmental-Indirect Federal	-	-	-	-
Intergovernmental-Direct Federal	-	-	-	-
TOTAL REVENUES	8,258,304	1,035,560	158,061	9,451,925
EXPENDITURES:				
Current:				
Instruction	-	-	-	-
Support Services:				
Student	-	-	-	-
Instructional staff	-	-	-	-
District administration	-	-	-	-
School administration	-	-	-	-
Business	-	-	-	-
Plant operations and mainten	-	-	-	-
Student transportation	-	-	-	-
Central office	-	-	-	-
Non-instructional	-	-	-	-
Facilities acquisition and con	2,498,623	-	1,878,432	4,377,055
Other	-	-	-	-
TOTAL EXPENDITURES	2,498,623	-	1,878,432	4,377,055
Excess(deficit) of revenues over exp	5,759,681	1,035,560	(1,720,371)	5,074,870
OTHER FINANCING SOURCES (USES):				
Proceeds from issuance of bonds	-	-	9,617,442	9,617,442
Proceeds from sale of fixed asset	-	-	-	-
Debt service	-	-	-	-
Operating transfers in	-	-	1,016,947	1,016,947
Operating transfers out	(4,708,445)	(1,076,785)	-	(5,785,230)
TOTAL OTHER FINANCING SOURCES (USES)	(4,708,445)	(1,076,785)	10,634,389	4,849,159
Excess of revenues and other financing sources over expenditures and other finan	1,051,236	(41,225)	8,914,018	9,924,029
Fund balance June 30, 2004	<u>3,018,053</u>	<u>41,225</u>	<u>1,961,889</u>	<u>5,021,167</u>
Fund balance June 30, 2005	<u>\$ 4,069,289</u>	<u>\$ -</u>	<u>\$ 10,875,907</u>	<u>\$ 14,945,196</u>

WARREN COUNTY SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUND-CAPITAL PROJECT FUNDS
CONSTRUCTION FUNDS
JUNE 30, 2005

	Greenwood/ Hatcher Trust Funds	Rich Pond/ Richardville Construction Trust Fund	W. Warren '01 Construction	Elementary Schools '02	Middle Schools '03	Alvaton Elementary '04	Total Construction Funds
ASSETS AND RESOURCES							
Cash and cash equivalents	\$ 4,934	\$ 81,405	\$ 407	\$ 4,579	\$ -	\$ 10,784,582	\$ 10,875,907
Investments	-	-	-	-	-	-	-
Accounts receivable:							
Taxes-current	-	-	-	-	-	-	-
Taxes-delinquent	-	-	-	-	-	-	-
Accounts	-	-	-	-	-	-	-
Intergovernmental-State	-	-	-	-	-	-	-
Intergovernmental-Federal	-	-	-	-	-	-	-
Amounts to be provided for retirement of General Long- Term Obligations	-	-	-	-	-	-	-
TOTAL ASSETS AND RESOURCES	\$ 4,934	\$ 81,405	\$ 407	\$ 4,579	\$ -	\$ 10,784,582	\$ 10,875,907
LIABILITIES AND FUND EQUITY							
Liabilities:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and related expenses	-	-	-	-	-	-	-
Deferred revenues	-	-	-	-	-	-	-
Obligation under capital leases	-	-	-	-	-	-	-
TOTAL LIABILITIES	-	-	-	-	-	-	-
Fund Equity:							
Retained Earnings	-	-	-	-	-	-	-
Fund Balances:							
Reserved	4,934	81,405	407	4,579	-	10,784,582	10,875,907
Unreserved	-	-	-	-	-	-	-
TOTAL FUND EQUITY	4,934	81,405	407	4,579	-	10,784,582	10,875,907
TOTAL LIABILITIES AND FUND EQUITY	\$ 4,934	\$ 81,405	\$ 407	\$ 4,579	\$ -	\$ 10,784,582	\$ 10,875,907

WARREN COUNTY SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND-CAPITAL PROJECT FUNDS
CONSTRUCTION FUNDS
FOR THE YEAR ENDED JUNE 30, 2005

	Greenwood/ Hatcher Trust Funds	Rich Pond/ Richardsville Construction Trust Fund	W. Warren '01 Construction	Elementary Schools '02	Middle Schools '03	Alvaton Elementary '04	Total Construction Fund
REVENUES:							
From local sources:							
Taxes:							
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Motor vehicle	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Occupational	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Tuition and fees	-	-	-	-	-	-	-
Earnings on investments	393	1,157	-	35	2,734	150,193	154,512
Student activities	-	-	-	-	-	-	-
Community service activities	-	-	-	-	-	-	-
Other local revenues	3,549	-	-	-	-	-	3,549
Intergovernmental-State	-	-	-	-	-	-	-
Intergovernmental-Indirect Federal	-	-	-	-	-	-	-
Intergovernmental-Direct Federal	-	-	-	-	-	-	-
TOTAL REVENUES	3,942	1,157	-	35	2,734	150,193	158,061
EXPENDITURES:							
Current:							
Instruction	-	-	-	-	-	-	-
Support Services:							
Student	-	-	-	-	-	-	-
Instructional staff	-	-	-	-	-	-	-
District administration	-	-	-	-	-	-	-
School administration	-	-	-	-	-	-	-
Business	-	-	-	-	-	-	-
Plant operations and maintenance	-	-	-	-	-	-	-
Student transportation	-	-	-	-	-	-	-
Central office	-	-	-	-	-	-	-
Non-instructional	-	-	-	-	-	-	-
Facilities acquisition and construction	-	-	-	17,850	1,860,582	-	1,878,432
Other	-	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	17,850	1,860,582	-	1,878,432
Excess (deficit) of revenues over expenditures:	3,942	1,157	-	(17,815)	(1,857,848)	150,193	(1,720,371)
OTHER FINANCING SOURCES (USES):							
Proceeds from issuance of bonds	-	-	-	-	-	9,617,442	9,617,442
Proceeds from sale of fixed assets	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Operating transfers in	-	-	-	-	-	1,016,947	1,016,947
Operating transfers out	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	10,634,389	10,634,389
Excess (deficit) of revenues and other financing sources over expenditures and other financing uses	3,942	1,157	-	(17,815)	(1,857,848)	10,784,582	8,914,018
Fund balance July 1, 2004	992	80,248	407	22,394	1,857,848	-	1,961,889
Fund balance June 30, 2005	\$ 4,934	\$ 81,405	\$ 407	\$ 4,579	\$ -	\$ 10,784,582	\$ 10,875,907

WARREN COUNTY SCHOOL DISTRICT
COMBINING BALANCE SHEET
SCHOOL ACTIVITY FUNDS (AGENCY FUND)
JUNE 30, 2005

	HIGH SCHOOLS	MIDDLE SCHOOLS	ELEMENTARY SCHOOLS	TOTAL ACTIVITY FUNDS
ASSETS AND RESOURCES				
Cash and cash equivalents	\$ 384,815	\$ 218,365	\$ 270,802	\$ 873,982
Investments	-	-	-	-
Accounts receivable:				
Taxes-current	-	-	-	-
Taxes-delinquent	-	-	-	-
Accounts	3,996	-	45	4,041
Intergovernmental-State	-	-	-	-
Intergovernmental-Federal	-	-	-	-
Amounts to be provided for retirement of General Long- Term Obligations	-	-	-	-
TOTAL ASSETS AND RESOURCES	<u>\$ 388,811</u>	<u>\$ 218,365</u>	<u>\$ 270,847</u>	<u>\$ 878,023</u>
LIABILITIES				
Accounts payable	\$ 2,733	\$ 7,974	\$ 9,256	\$ 19,963
Due to Student Groups	248,561	62,541	8,372	319,474
Due to Teachers	2,639	4,440	11,280	18,359
Due to Students in General	134,878	143,410	241,939	520,227
TOTAL LIABILITIES	<u>\$ 388,811</u>	<u>\$ 218,365</u>	<u>\$ 270,847</u>	<u>\$ 878,023</u>

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WARREN COUNTY SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND DUE TO
SCHOOL ACTIVITY FUNDS (AGENCY FUND)
FOR THE YEAR ENDED JUNE 30, 2005

	HIGH SCHOOLS	MIDDLE SCHOOLS	ELEMENTARY SCHOOLS	TOTAL ACTIVITY FUNDS
REVENUES:				
From other local sources:				
Accounts:				
General	\$ 220,053	\$ 62,436	\$ 286,129	\$ 568,618
Interest	8,391	4,990	5,652	19,033
Yearbook	91,617	19,327	53,065	164,009
Athletics	329,682	100,608	-	430,290
Clubs	426,797	84,486	26,638	537,921
Families/Teachers	12,297	12,033	11,105	35,435
Trips	1,430	-	14,575	16,005
TOTAL REVENUES	1,090,267	283,880	397,164	1,771,311
EXPENDITURES:				
Accounts				
General	206,239	72,829	312,498	591,566
Interest	175	12,190	627	12,992
Yearbook	115,102	27,026	53,259	195,387
Athletics	318,256	98,505	-	416,761
Clubs	414,835	83,799	27,788	526,422
Families/Teachers	14,033	11,697	12,376	38,106
Trips	2,020	-	14,991	17,011
TOTAL EXPENDITURES	<u>1,070,660</u>	<u>306,046</u>	<u>421,539</u>	<u>1,798,245</u>
Excess (deficit) of revenues over expenditures	19,607	(22,166)	(24,375)	(26,934)
Due to Student Groups & Others July 1, 2004	<u>366,471</u>	<u>232,557</u>	<u>285,966</u>	<u>884,994</u>
Due to Student Groups & Others June 30, 2005	<u>\$ 386,078</u>	<u>\$ 210,391</u>	<u>\$ 261,591</u>	<u>\$ 858,060</u>

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WARREN COUNTY SCHOOL DISTRICT
COMBINING BALANCE SHEET
HIGH SCHOOL ACTIVITY FUNDS (AGENCY FUND)
JUNE 30, 2005

	GREENWOOD HIGH	WARREN CENTRAL HIGH	WARREN EAST HIGH	TOTAL HIGH SCHOOLS
ASSETS AND RESOURCES				
Cash and cash equivalents	\$ 104,684	\$ 138,348	\$ 141,783	\$ 384,815
Investments	-	-	-	-
Accounts receivable:				
Taxes-current	-	-	-	-
Taxes-delinquent	-	-	-	-
Accounts	-	3,189	807	3,996
Intergovernmental-State	-	-	-	-
Intergovernmental-Federal	-	-	-	-
Amounts to be provided for retirement of General Long- Term Obligations	-	-	-	-
TOTAL ASSETS AND RESOURCES	<u>\$ 104,684</u>	<u>\$ 141,537</u>	<u>\$ 142,590</u>	<u>\$ 388,811</u>
LIABILITIES				
Accounts payable	\$ 1,580	\$ 1,153	\$ -	\$ 2,733
Due to Student Groups	56,058	104,488	88,015	248,561
Due to Teachers	-	1,525	1,114	2,639
Due to Students in General	47,046	34,371	53,461	134,878
TOTAL LIABILITIES	<u>\$ 104,684</u>	<u>\$ 141,537</u>	<u>\$ 142,590</u>	<u>\$ 388,811</u>

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WARREN COUNTY SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND DUE TO
HIGH SCHOOL ACTIVITY FUNDS (AGENCY FUND)
FOR THE YEAR ENDED JUNE 30, 2005

	GREENWOOD HIGH	WARREN CENTRAL HIGH	WARREN EAST HIGH	TOTAL HIGH SCHOOLS
REVENUES:				
From other local sources:				
Accounts:				

General	\$ 126,265	\$ 30,577	\$ 63,211	\$ 220,053
Interest	2,651	2,917	2,823	8,391
Yearbook	47,603	19,725	24,289	91,617
Athletics	122,963	143,004	63,715	329,682
Clubs	104,801	161,190	160,806	426,797
Families/Teachers	1,618	7,970	2,709	12,297
Trips	-	-	1,430	1,430
TOTAL REVENUES	405,901	365,383	318,983	1,090,267
EXPENDITURES:				
Accounts				
General	130,561	37,372	38,306	206,239
Interest	-	-	175	175
Yearbook	61,406	18,139	35,557	115,102
Athletics	115,296	141,220	61,740	318,256
Clubs	107,962	142,932	163,941	414,835
Families/Teachers	5,059	4,981	3,993	14,033
Trips	-	-	2,020	2,020
TOTAL EXPENDITURES	420,284	344,644	305,732	1,070,660
Excess (deficit) of revenues over expenditures	(14,383)	20,739	13,251	19,607
Due to Student Groups & Others July 1, 2004	117,487	119,645	129,339	366,471
Due to Student Groups & Others June 30, 2005	<u>\$ 103,104</u>	<u>\$ 140,384</u>	<u>\$ 142,590</u>	<u>\$ 386,078</u>

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WARREN COUNTY SCHOOL DISTRICT
GREENWOOD HIGH SCHOOL ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND DUE TO
FOR THE YEAR ENDED JUNE 30, 2005

	DUE TO STUDENTS & OTHERS 07/01/04	TOTAL RECEIPTS	TOTAL DISBURSE- MENTS	CASH BALANCE 06/30/05	A/R 06/30/05	A/P 06/30/05	DUE TO STUDENTS & OTHERS 06/30/05
GENERAL	\$ 6,440	\$ 18,613	\$ 15,600	\$ 9,453	-	-	\$ 9,453
LIBRARY	1,096	1,894	1,662	1,328	-	-	1,328
PEP	75	2,340	1,378	1,037	-	-	1,037
PLAY	1,963	29,862	28,833	2,992	-	-	2,992
AP TEST & PREP	1,405	27,430	27,382	1,453	-	-	1,453
BOOKSTORE	1,384	4,078	4,136	1,326	-	40	1,286
TRAVEL	1,573	3,323	4,896	-	-	-	-
STUDENT FEES	1,605	1,989	3,594	-	-	-	-
PARKING TICKETS	358	143	501	-	-	-	-
COMMISSION	2,710	12,140	14,742	108	-	-	108
FACULTY COMMISSION	125	4,934	5,059	-	-	-	-
ROTC ACTIVITY ACT	2	623	-	625	-	-	625
ROTC FEDERAL FUNDS	132	33,784	33,916	-	-	-	-
COFFEE FUND	62	-	62	-	-	-	-
GATOR DESIGN	874	492	588	778	-	-	778
ROTC-UNIFORMS	1,467	-	1,467	-	-	-	-
ROTC UNIT SUPPORT	-	676	-	676	-	-	676
BUILDING USE	98	-	98	-	-	-	-
CREDIT RECOVERY	170	1,350	345	1,175	-	-	1,175
COMPUTERS	1,510	1,959	-	3,469	-	-	3,469
INTEREST	659	2,651	3,310	-	-	-	-
YEARBOOK	43,340	47,603	68,277	22,666	-	-	22,666
ATHLETICS	2,548	19,195	15,978	5,765	-	-	5,765
CROSS COUNTRY	-	1,304	1,304	-	-	-	-
GIRLS BASKETBALL	2,151	7,937	9,115	-	-	-	973
BOYS BASKETBALL	2,143	10,731	9,647	3,227	-	-	3,227
BASEBALL	1,224	8,860	8,682	1,402	-	-	1,402
SOFTBALL	-	3,217	3,217	-	-	-	-
GIRLS SOCCER	684	4,361	4,834	211	-	-	211
FOOTBALL	6,823	25,464	20,814	11,473	-	-	11,473
TRACK	-	2,520	2,520	-	-	-	-
TENNIS	-	1,621	1,621	-	-	-	-
GOLF	-	3,808	3,808	-	-	-	-
SWIMMING	-	1,067	1,067	-	-	-	-
BOYS SOCCER	-	12,150	11,961	189	-	-	189
VOLLEYBALL	-	5,021	5,021	-	-	-	-
SOCCER ATHL. CAMP	-	2,880	2,880	-	-	-	-
LADY GATORS CAMP	-	1,935	1,935	-	-	-	-

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WARREN COUNTY SCHOOL DISTRICT
GREENWOOD HIGH SCHOOL ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND DUE TO (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2005

	DUE TO STUDENTS & OTHERS		TOTAL DISBURSEMENTS		CASH BALANCE	A/R	A/P	DUE TO STUDENTS & OTHERS	
	07/01/04	TOTAL RECEIPTS	TOTAL DISBURSEMENTS		06/30/05	06/30/05	06/30/05	06/30/05	06/30/05
FOOTBALL CAMP	-	2,680	2,680	-	-	-	-	-	-
GATOR B-BALL CAMP	-	4,065	4,065	-	-	-	-	-	-
DISTRICT TOURNAMENT	-	17,615	17,615	-	-	-	-	-	-
ANTHOLOGY	1,603	25	-	1,628	-	-	-	1,628	-
ART	323	285	236	372	-	-	-	372	-
BETA	2,099	5,695	7,024	770	-	-	-	770	-
BLACK HISTORY	243	-	-	243	-	-	-	243	-
CHESS	188	28	-	216	-	-	-	216	-
CO-ED-Y	3,051	6,349	5,444	3,956	-	-	-	3,956	-
CO-OP	264	1,435	1,235	464	-	-	-	464	-
FBLA	1,498	4,853	5,887	464	-	-	-	464	-
FCA	551	1,184	1,103	632	-	-	-	632	-
FFA	2,335	22,870	23,235	1,970	-	1,500	-	470	-
FHA/FCCLA	901	3,724	4,430	195	-	-	-	195	-
INTERNATIONAL CLUB	86	212	-	298	-	-	-	298	-
NEWSPAPER	772	770	497	1,045	-	-	-	1,045	-
LITERATURE CLUB	89	187	75	201	-	-	-	201	-
NHS	814	735	656	893	-	-	-	893	-
SCEC	442	1,079	1,093	428	-	-	-	428	-
VO-AG	8,859	10,802	12,367	7,294	-	40	-	7,254	-
SCIENCE CLUB	96	583	210	469	-	-	-	469	-
PROM	3,460	8,080	3,944	7,596	-	-	-	7,596	-
SHOW CHOIR	475	-	475	-	-	-	-	-	-
PRIDE	439	-	-	439	-	-	-	439	-
STUDENT COUNCIL	231	-	30	201	-	-	-	201	-
JR BETA	466	8,664	8,768	362	-	-	-	362	-
SPEECH	2,155	-	1,633	522	-	-	-	522	-
SPECIAL ED	571	165	691	45	-	-	-	45	-
GUIDANCE	216	-	-	216	-	-	-	216	-
STLP	472	1,064	608	928	-	-	-	928	-
POETRY SLAM	-	1,224	411	813	-	-	-	813	-
LACROSSE	-	120	-	120	-	-	-	120	-
CHOIR	1,507	27,170	27,249	1,428	-	-	-	1,428	-
MATH PORTFOLIO	118	-	-	118	-	-	-	118	-
KTLN/TV PRODUCTION	542	40	550	32	-	-	-	32	-
LESS: INTER-FUND TRANSFERS	-	(33,757)	(33,757)	-	-	-	-	-	-
TOTAL	\$ 117,487	\$ 405,901	\$ 418,704	\$ 104,684	\$ -	\$ 1,580	\$ 103,104		

WARREN COUNTY SCHOOL DISTRICT
WARREN CENTRAL HIGH SCHOOL ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND DUE TO
FOR THE YEAR ENDED JUNE 30, 2005

	DUE TO STUDENTS & OTHERS		TOTAL	TOTAL DISBURSE-	CASH BALANCE	A/R	A/P	DUE TO STUDENTS & OTHERS
	07/01/04	RECEIPTS		MENTS	06/30/05	06/30/05	06/30/05	06/30/05
BASEBALL	\$ 8,524	\$ 6,983	\$ 8,150	\$ 7,357	\$ -	\$ 795	\$ 6,562	
BOYS BASKETBALL	23,667	47,358	56,394	14,631	2,275	-	16,906	
GIRLS BASKETBALL	5,299	23,420	20,987	7,732	-	-	7,732	
CHEERLEADING	1,800	17,161	14,107	4,854	-	-	4,854	
DANCE TEAM	-	4,468	2,089	2,379	-	-	2,379	
CROSS COUNTRY	556	-	399	157	-	-	157	
FOOTBALL	2,871	31,104	24,860	9,115	-	-	9,115	
GOLF	1,889	-	1,851	38	-	-	38	
BOYS SOCCER	1,134	2,987	3,605	516	-	-	516	
GIRLS SOCCER	6	1,481	1,428	59	-	-	59	
SOFTBALL	561	3,056	2,966	651	-	-	651	
BOYS TENNIS	182	698	878	2	-	-	2	
GIRLS TENNIS	35	1,027	979	83	-	-	83	
TRACK	297	-	283	14	-	-	14	
VOLLEYBALL	291	1,466	1,693	64	-	-	64	
ATHLETIC	118	1,317	1,242	193	-	-	193	
AFRO AMERICAN	282	-	-	282	-	-	282	
ART CLUB	1,494	180	176	1,498	-	-	1,498	
BETA CLUB	32	2,978	2,278	732	-	-	732	
COMPUTER CLUB	34	3,212	2,012	1,234	-	-	1,234	
CO-OP	12	730	513	229	-	-	229	
DRAMA	898	1,300	769	1,429	-	-	1,429	
FBLA	560	7,065	7,513	112	-	-	112	
FCA	652	180	460	372	-	-	372	
FFA	1,922	18,689	16,993	3,618	-	-	3,618	
FCCLA	313	11,442	11,257	498	-	-	498	
FRENCH CLUB	242	3,058	2,693	607	-	-	607	
JOURNALISM	511	-	511	-	-	-	-	
PRIDE	60	1,928	1,377	611	-	-	611	
LITERARY	402	64	124	342	-	-	342	
RENAISSANCE	844	13,568	12,360	2,052	-	145	1,907	
PHYSICS UN-CLUB	288	483	469	302	-	-	302	
PROM	4,094	3,054	3,156	3,992	-	-	3,992	
S.C.E.C	127	135	30	232	-	-	232	
SPANISH CLUB	48	563	326	285	-	-	285	
ASIAN AMERICAN	596	-	596	-	-	-	-	
SPANISH CHORUS	1	134	132	3	-	-	-	

WARREN COUNTY SCHOOL DISTRICT
WARREN CENTRAL HIGH SCHOOL ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND DUE TO (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2005

	DUE TO STUDENTS & OTHERS	TOTAL	TOTAL	CASH	A/R	A/P	DUE TO
	07/01/04	RECEIPTS	DISBURSE- MENTS	BALANCE 06/30/05	06/30/05	06/30/05	STUDENTS & OTHERS 06/30/05
BOSNIAN AMERICAN	581	1,357	1,191	747	-	-	747
ASTRONOMY CLUB	40	-	-	40	-	-	40
BAND	258	19,451	17,785	1,924	914	-	2,838
HOME EC.	23	771	617	177	-	-	177
LIBRARY	2,190	1,734	2,009	1,915	-	-	1,915
MUSIC	240	9,316	7,902	1,654	-	-	1,654
VO-AG	8,655	9,387	10,773	7,269	-	13	7,256
SPECIAL EV.	1,663	4,258	2,468	3,453	-	-	3,453
AP EXAMS	2,039	2,072	1,790	2,321	-	-	2,321
MUSICAL	4,319	36,202	27,707	12,814	-	-	12,814
GENERAL	1,001	15,414	5,443	10,972	-	200	10,772
INTEREST	4,390	2,917	6,900	407	-	-	407
TEXTBOOK	541	434	537	438	-	-	438
YEARBOOK	16,083	19,795	18,139	17,739	-	-	17,739
JROTC	2,933	7,294	6,984	3,243	-	-	3,243
FACULTY VENDING	234	7,970	6,679	1,525	-	-	1,525
STUDENT VENDING	12,753	24,011	31,903	4,861	-	-	4,861
HOSA	906	1,120	1,606	420	-	-	420
SNACK SHOP	154	-	-	154	-	-	154
LESS: INTER-FUND TRANSFERS	-	(12,046)	(12,046)	-	-	-	-
TOTAL	\$ 119,645	\$ 362,746	\$ 344,043	\$ 138,348	\$ 3,189	\$ 1,153	\$ 140,384

WARREN COUNTY SCHOOL DISTRICT
WARREN EAST HIGH SCHOOL ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND DUE TO
FOR THE YEAR ENDED JUNE 30, 2005

	DUE TO STUDENTS & OTHERS 07/01/04	TOTAL RECEIPTS	TOTAL DISBURSE- MENTS	CASH BALANCE 06/30/05	A/R 06/30/05	A/P 06/30/05	DUE TO STUDENTS & OTHERS 06/30/05
FOOTBALL	\$ 1,347	\$ 16,852	\$ 18,104	\$ 95	\$ -	\$ -	\$ 95
CHEERLEADING	2,119	1,500	1,605	2,014	-	-	2,014
BOYS BASKETBALL	-	10,663	10,663	-	-	-	-
GIRLS BASKETBALL	-	12,006	8,875	3,131	-	-	3,131
ATHLETIC SPECIAL	-	9,888	3,403	6,485	-	-	6,485
BOYS/GIRLS TRACK	46	-	-	46	-	-	46
GOLF	515	300	105	710	-	-	710
GIRLS SOCCER	836	4,690	3,861	1,665	-	-	1,665
BOYS SOCCER	276	2,732	2,694	314	-	-	314
CROSS COUNTRY	-	125	-	-	-	-	-
SOFTBALL	-	8,302	5,515	2,787	-	-	2,787
BASEBALL	2,711	3,930	4,369	2,272	-	-	2,272
TENNIS	-	54	54	-	-	-	-
VOLLEYBALL	378	3,699	2,368	1,709	-	-	1,709
DISTRICT TOURNAMENT	978	-	978	-	-	-	-
AP TEST	4,123	2,947	2,653	4,417	-	-	4,417
BUSINESS SUPPLY	89	4,667	4,290	466	-	-	466
DRAMA	3,959	16,870	20,633	196	-	-	196
DRAMA CLUB	-	388	386	2	-	-	2
FLOWER FUND	321	33	339	15	-	-	15
LIBRARY	5,449	813	4,460	1,802	-	-	1,802
SCIENCE DEPT	35	-	-	35	-	-	35
SOCIAL STUDIES	90	48	-	138	-	-	138
SPEECH CLUB	-	4,437	4,422	15	-	-	15
TREASURE CHEST	81	-	81	-	-	-	-
CHANGE	801	-	800	801	-	-	801
FIELD TRIPS	792	1,430	2,020	202	-	-	202
FRESHMAN ACADEMY	2,208	485	2,327	366	-	-	366
COURTNEY HERMANN	500	-	500	-	-	-	-
ART CLASS	284	154	9	429	-	-	429
AFRO AMERICAN CLUB	358	508	532	334	-	-	334
ART CLUB	149	-	149	-	-	-	-
BETA CLUB	1,262	10,822	10,445	1,639	-	-	1,639
ARTS & HUMANITIES	1,690	2,048	1,200	2,538	-	-	2,538
JR BETA CLUB	227	30	-	257	-	-	257
CEC	94	27	-	121	-	-	121
CHESS CLUB	207	-	-	207	-	-	207
CHOIR	-	40,060	40,035	25	-	-	25
TALENT SHOW	325	1,645	1,814	156	-	-	156
CLASS OF 2005	4,171	153	3,679	645	-	-	645

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WARREN COUNTY SCHOOL DISTRICT
WARREN EAST HIGH SCHOOL ACTIVITY FUNDS
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND DUE TO (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2005

	DUE TO STUDENTS & OTHERS 07/01/04	TOTAL RECEIPTS	TOTAL DISBURSE- MENTS	CASH BALANCE 06/30/05	A/R 06/30/05	A/P 06/30/05	DUE TO STUDENTS & OTHERS 06/30/05
CLASS OF 2006	-	8,789	3,012	5,777	-	-	5,777
CLASS OF 2007	-	2,500	-	2,500	-	-	2,500
CLASS OF 2004	2,405	-	2,405	-	-	-	-
CLASS OF 2008	-	2,500	-	2,500	-	-	2,500
CO-ED-Y	42	-	42	-	-	-	-
DRILL TEAM	-	13,262	13,165	97	-	-	97
FBLA	255	4,401	4,312	344	-	-	344
FEA	-	8,965	6,646	2,319	-	-	2,319
FCA	180	102	68	214	-	-	214
FFA/GRANTS	52	-	52	-	-	-	-
FFA	3,026	32,850	29,858	6,018	-	-	6,018
FCCLA	763	19	156	626	-	-	626
HORTICULTURE	12,914	10,809	6,837	16,886	-	-	16,886
INTERNATIONAL CLUB	3,169	455	718	2,906	-	-	2,906
JOURNALISM	1,307	-	-	1,307	-	-	1,307
KJHS	1,236	-	-	1,236	-	-	1,236
PRIDE	256	227	153	330	-	-	330
MATH CLUB	891	289	352	828	-	-	828
QUILL & SCROLL	392	-	63	329	-	-	329
ROTC	4,228	8,013	11,576	665	-	-	665
JROTC SPECIAL	10,877	8,290	8,082	11,085	-	-	11,085
SCIENCE CLUB	1,363	5	104	1,264	-	-	1,264
SCIENCE SPECIAL	5	-	5	-	-	-	-
SPECIAL ED	133	129	186	76	-	-	76
STUDENT GOVERNMENT	43	-	-	43	-	-	43
PEP CLUB	552	287	452	387	-	-	387
TMH-V TRG I	21	-	-	21	-	-	21
TSA	61	1,488	1,099	450	-	-	450
PHOTOGRAPHY	25	12	-	37	-	-	37
TECH ED II	14	-	-	14	-	-	14
VIDEO PRODUCTIONS	615	1,555	191	1,979	-	-	1,979
GENERAL FUND	5,010	47,717	39,852	12,875	547	-	13,422
TEXTBOOKS	234	386	86	534	-	-	534
FACULTY	2,809	2,672	4,642	839	260	-	1,099
ACADEMIC IMPROVEMENT	1,901	3,867	5,281	487	-	-	487
INTEREST INCOME	433	2,823	175	3,081	-	-	3,081
GENERAL ALLOCATION	2,655	195	2,080	770	-	-	770
RAIDER RENAISSANCE	-	3,280	138	3,142	-	-	3,142
YEARBOOK	35,051	24,289	35,557	23,783	-	-	23,783
LESS: INTER-FUND TRANSFERS	-	(35,096)	(35,096)	-	-	-	-
TOTAL	\$ 129,339	\$ 318,186	\$ 305,742	\$ 141,783	\$ 807	\$ -	\$ 142,590

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